

HB 423 -- SALES TAX HOLIDAY FOR MISSOURI MADE PRODUCTS

SPONSOR: Burlison

Beginning January 1, 2016, this bill authorizes a state sales and use tax exemption on the purchase of a product manufactured in its entirety in Missouri, excluding a purchase of a motor vehicle, purchased during the three-day period including Labor Day each September. Retailers that do not participate in the holiday may offer Department of Revenue sales tax refund forms to consumers to file for a direct refund from the department or offer on-site sales tax refunds in lieu of participating in the sales tax holiday. Any political subdivision may adopt an ordinance or order to opt into the holiday. To qualify for the holiday, a product is made in Missouri when it is 100% manufactured in this state and has the Missouri association of manufacturer's logo on its packaging.